



Example and Instructions for Completing the MTQ



**MTQ – Montana Employer's Quarterly
Tax Report – Unemployment Insurance/Withholding (WB101)**

John Doe
123 Main St.
Anytown, MT



Rev. 3-03

Quarter End	Due Date
3/31/03	4/30/03
Customer Id 678910	
Federal Id (FEIN) 987654321	
UI Contribution Rate	.87 %
UI Administrative Fund Tax Rate	.13 %
UI Total Tax Rate	1.0 %
UI Annual Taxable Wage Base \$	19,700
(Each Employee)	

A report must be filed to avoid penalties. Please refer to MTQ instructions for information on completing this form.

Step 1. Check box(es), if applicable, and provide information requested.

☐ No wages paid for the quarter covering this report

☐ Sold business - name and address of new owner:

☐ Ceased employing - last payroll date

☐ Change in name, address, telephone number and/or identification number (list corrections here):

☐ Amended report

Step 2. Unemployment Insurance Employee Wage Listing

You are required to fill in all Employees' Names, Social Security Numbers and Wages on the enclosed UI-5A or equivalent format.

Step 3. Calculate Tax

	State Unemployment Insurance (UI)	State Income Tax Withholding (WH)
1. Total wages paid this quarter	1a \$119,700.00	1b \$119,700.00
2. UI excess wages (except governmentals and reimbursables)	2a \$19,700.00	
3. UI taxable wages (box 1a minus box 2a)	3a \$100,000.00	↑ Withholding Wages ↓ Withholding Liability
4. UI total tax rate	4a .010	
5. Total tax (Box 3a times Box 4a)(Box 5b is WH liability)	5a \$1,000.00	5b \$1,200.00
6. Credits (minus overpayment from prior quarters)	6a	6b
7. WH taxes paid this quarter (monthly or accelerated payer)		7a \$1,200.00
8. Adjustments to prior quarters (attach explanation)	8a	8b
9. Balance due	9a \$1,000.00	9b \$0.00
10. Penalty and interest, if you file late	10a	10b
11. Subtotal (boxes 9a + 10a and 9b + 10b)	11a \$1,000.00	11b \$0.00
12. Total payment enclosed. Payment should equal the amounts from boxes 11a and 11b.		12 \$1,000.00

Step 4. Number of Employees

Number of covered workers who worked during or received pay for the payroll which includes the 12th day of the month.

1st Month 1 2nd Month 1 3rd Month 1

Step 5. Summary of WH Tax Liability for Monthly Withholding Payers Only. Total WH Liability should be equal to line 5b.

1st Month \$ 400.00 + 2nd Month \$ 400.00 + 3rd Month \$ 400.00 = Total WH Liability \$ 1,200.00

Step 6. Payment Coupon. Complete the coupon by entering the amounts from 11a, 11b and 12 from Step 3 above onto the coupon below. Return payment and coupon with form MTQ and UI-5A, and Schedule B if applicable. Do not fold or staple the coupon. Mail your MTQ and payment to the Department of Revenue by the due date above, even if no tax is due. Question? Call (406) 444-6900

Step 7. Sign and make a copy of this form for your records. Mail to:
Department of Revenue
PO Box 6339
Helena, MT 59604-6339

I certify the information on this report and attachments are true and correct.

Date:

Authorized Signature/Title No. Telephone Name/Title of Contact Person Telephone No.

List total UI wages in line 1a and total WH wages in line 1b.

Enter total excess wages from excess wage column of UI Wage Listing (UI-5A). Governmental and reimbursable employers do not complete as they do not have excess wages.

Enter the amount of state income tax withheld line 5b.

Line 9b is total tax liability less WH taxes paid this quarter less credits and adjustments from prior period(s).

Lines 10a and 10b. If filing late, the penalty on a combined report is \$25 per tax type or the amount of tax due (whichever is less). If filing UI and WH on separate reports, each late filed report is subject to a penalty up to \$50 or tax due (whichever is less), pursuant to 15-1-216 (1a), MCA

Late pay penalty is 1.5% a month not to exceed 18%.

Interest on late payment is calculated at 1% per month.

Step 5 is for monthly WH payers only. Enter the amount of state income tax withheld from your employee's pay. Total WH liability is entered on line 5b.

Accelerated payers must complete Montana Schedule B to record tax withheld on each pay day.

Enter amount from lines 11a and 11b of the MTQ onto the MTQ quarterly coupon, unless there is a credit balance. If a credit exists, enter the amount of payment you are making for the applicable tax type.

Make checks payable to the Department of Revenue

MTQ Quarterly Coupon

Customer Id

FEIN

Quarter Ending Date 3/31/03

Coupon total must equal total of checks enclosed.

Use black or blue ink when filling out coupon

John Doe
123 Main St.
Anytown, MT

Do not staple your check or correspondence to the coupon.

Department of Revenue
PO Box 6339
Helena, MT 59604-6339

11a UI

0000100000

11b WH

0000000000

12 Total

0000100000